



**NGQUSHWA LOCAL MUNICIPALITY**

**(EC126)**

**DRAFT MTREF BUDGET**

**2018/2019**

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## **PART ONE**

### **EXECUTIVE SUMMARY**

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these.

The Constitution gives local government substantial own-revenue-raising powers (particularly through property rates and surcharges on services). Municipalities are expected to fund most of their own administrative costs and cross-subsidise basic services for indigent households. The budget must indicate all allocations from made to the municipality through Division of Revenue Act (DoRA).

In view of the aforementioned, the following budget indicators and tables represent a consolidated overview of the proposed 2018/19 Medium-term Revenue and Expenditure Framework for Ngqushwa Local Municipality:

## **Consolidated overview:**

### **1. Introduction**

Ngqushwa Municipality has implemented mSCOA I July 2017, this means that the municipality has complied with the treasury set deadline to go live in July 2017. With this changed reform the municipality got and used the opportunity to align the budget to each function and individual items, and justifying the actual needs per item.

### **2. National Treasury Circulars**

Municipal Budget Circular no. 89 & 91 for the 2018/19 MTREF

### **3. Macroeconomic performance and projections 2017 to 2021**

2017/18	2018/19	2019/201	2020/2021
5.3%	5.3%	5.4%	5.5%

### **4. Local Government Bargaining Council**

Collective Bargaining Council Agreement for 2018/19 financial year has not yet been finalised, however for draft budget purposes an interim provision of 6.5% has been made for salaries

The Budget pertaining to Employee Related Costs will be performed by the Budget Office in conjunction with HR. (Current as well as proposed new positions).

### **5. Insurance for Council assets**

Interim provision of 11.5 %

### **6. Eskom**

Electricity tariff increase 6.8%

### **7. Amathole District Municipality**

Water tariff increase 6.8%

## OPERATING BUDGET

Operating Budget	ORIGINAL BUDGET 2017/18	ADJUSTED BUDGET 2017/18	OPERATING BUDGET 2018/19
Total Revenue	R 138 739 969	R 146 027 177	R 148 378 853
Less: Operating Expenditure	R 137 143 786	R 141 493 118	R 172 701 298
Less: Capital Transfers	R 30 401 022	R 27 632 297	R 28 294 685
(Deficit)	<b>(R 23 098 238)</b>	<b>(R 23 098 238)</b>	<b>(R 24 322 444)</b>

Included in the abovementioned "Total Revenue" is an amount of R26 347 900 that relates to MIG and DOE grants. The deficit amounts to R 24 322 444 which is less than the total of Non-cash items (Depreciation and Debt Impairment) R 24 322 444.

## CAPITAL BUDGET

Capital Budget	ORIGINAL CAPITAL BUDGET 2017/18	ADJUSTED CAPITAL BUDGET 2017/18	CAPITAL BUDGET 2018/19
Capital Budget	R 30 401 022	R 27 632 297	R 28 294 685
<b>Sources of Funding</b>			
MIG/DOE	R 24 691 350	R 25 962 169	R 26 347 900
Own Funds	5 709 672	R 1 940 128	R 1 946 785
<b>Total Cap Program</b>	<b>R 30 401 022</b>	<b>R 27 632 297</b>	<b>R 28 294 685</b>

- The 2018/19 Total Revenue has increased by **R 2 351 676** compared to 2017/18 Adjustments budget.
- The operating expenditure for 2018/19 financial year has increased by **R 31 208 181**.
- The capital budget has decreased by **R 662 388** for 2018/19 compared to Adjustment budget.

## **2. Purpose**

The purpose of the report is to present the draft MTREF Budget for 2018-2019 financial year to Council for approval.

## **3. Legal and Statutory requirements**

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In terms of Section 16(2) of the MFMA 56 of 2003, the Mayor of a Municipality must for each financial year table the Annual budget at a Council meeting at least 90 days before the start of the financial year.

## **4. Recommendations:**

It is recommended that:

- The Council of Ngqushwa Local Municipality approve and adopt in terms of section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003):
- The final mScoa compliant budget of the Municipality for the financial year 2018/19 and single year capital appropriations as set out in the following tables:
- Table A2 - Budget Financial Performance (revenue and expenditure by standard classification)
- Table A3 - Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4 - Budget Financial Performance (revenue and expenditure)
- Table A5 – Budgeted Capitalization and funding
- Table A6 – Budget Statement of Financial Position
- Table A7 – Budget Statement of Cash Flow
- Table A8 – Budget Cash backed reserves reconciliation
- Table A9 – Budget Asset Management

The Council of Ngqushwa Local Municipality, act in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the following with effect from 1 July 2018:

- 2018/2019 Final tariffs

Approve the following Final budget related Policies in line with section 17

(2) (e) when Annual Budget is tabled in terms of 16(2):

- Approved final reviewed budget policy
- Approved final reviewed virement policy
- Approved final reviewed Credit control, debt Collection, Impairment and Bad Debt Write Off policy
- Approved final reviewed Cash and Investment policy
- Approved final reviewed Expenditure policy
- Approved final Petty Cash policy
- Approved final reviewed Property rates policy
- Approved final reviewed Indigent policy
- Approved final reviewed Supply Chain Management policy
- Approved final reviewed Asset Management policy
- Approved final reviewed Insurance policy
- Approved final reviewed tariff policy, and
- Approved final reviewed subsistence and travel allowance policy

## 5. SUMMARY OF A1 SCHEDULES FOR 2018-2019

The table below indicates the financial performance of the Municipality i.e. revenue (excluding capital grants) and expenditure by type. Capital recognised capital are showed on the bottom of the table.

Table A1 Budget Summary

EC126 Ngqushwa - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	37 911	29 816	36 161	21 934	27 341	33 123	34 879	36 727
Service charges	-	-	653	717	717	394	578	755	795	838
Investment revenue	-	-	1 107	2 566	2 566	(251)	420	2 702	2 845	2 996
Transfers recognised - operational	-	-	82 943	78 708	78 356	42 456	73 678	80 935	85 313	91 052
Other own revenue	-	-	3 050	3 916	3 543	(8 270)	2 066	4 516	4 755	5 007
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	125 664	115 721	121 344	56 264	104 084	122 031	128 587	136 619
Employee costs	-	-	51 007	62 514	60 852	38 392	43 363	64 807	69 020	73 506
Remuneration of councillors	-	-	-	8 899	8 887	5 334	6 011	9 439	10 026	10 650
Depreciation & asset impairment	-	-	18	19 898	19 898	12 391	2 667	20 953	22 063	23 233
Finance charges	-	-	1 446	983	-	97	97	2 100	2 211	2 328
Materials and bulk purchases	-	-	4 132	2 937	2 783	2 632	2 489	3 631	3 823	4 026
Transfers and grants	-	-	-	350	-	-	-	50	53	57
Other expenditure	-	-	57 207	42 923	49 601	42 490	34 939	43 426	44 951	47 630
<b>Total Expenditure</b>	-	-	113 810	138 505	142 021	101 337	89 567	144 407	152 148	161 429
<b>Surplus/(Deficit)</b>	-	-	11 854	(22 784)	(20 677)	(45 073)	14 517	(22 376)	(23 562)	(24 810)
Transfers and subsidies - capital (monetary alloc	-	-	22 575	24 691	25 591	(4 115)	-	26 348	21 379	28 782
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	-	-	320 357	27 677	23 733	18 308	338 981	28 295	23 429	30 941
Transfers recognised - capital	-	-	-	22 211	-	-	-	19 116	19 489	-
Public contributions & donations	-	-	-	(44 422)	-	(14 997)	-	(38 232)	(38 979)	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	-	-	(22 211)	-	(14 997)	-	(19 116)	(19 489)	-
<b>Financial position</b>										
Total current assets	-	-	31 174	6 861	7 256	(1 914)	56 564	(24 322)	(25 612)	(26 928)
Total non current assets	-	-	195 363	30 819	27 632	2 108	192 274	28 295	23 429	30 941
Total current liabilities	-	-	4 158	(34 058)	(29 960)	3 023	39 867	-	-	(41)
Total non current liabilities	-	-	3 191	-	-	-	3 191	-	-	-
Community wealth/Equity	-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
<b>Cash flows</b>										
Net cash from (used) operating	-	-	10 244	17 955	22 295	(12 688)	22 509	26 037	21 051	28 478
Net cash from (used) investing	-	-	(317 717)	(30 819)	(28 027)	(13 600)	(350 716)	(35 102)	(30 575)	(30 941)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	-	-	(307 472)	(12 865)	(5 732)	(25 007)	(326 946)	(9 066)	(18 590)	(21 053)
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	1 261	-	395	(1 034)	31 952	6 808	7 147	7 566
Application of cash and investments	-	-	(7 216)	(39 781)	(35 851)	5 781	6 647	32 031	33 707	35 452
<b>Balance - surplus (shortfall)</b>	-	-	8 477	39 781	36 245	(6 815)	25 305	(25 223)	(26 560)	(27 886)
<b>Asset management</b>										
Asset register summary (MDV)	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	17 778	17 778	10 275	-	12 929	13 614	14 336
Renewal of Existing Assets	-	-	-	6 800	-	6 155	-	5 713	5 634	-
Repairs and Maintenance	-	-	-	2 187	-	1 777	-	1 641	1 728	-
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

Table A3 is the summary of revenue and expenditure by municipal vote:

**EC126 Ngqushwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>										
<b>Revenue by Vote</b>	<b>1</b>									
Vote 1 - Community and Social Services		-	-	25	206	(144)	273	586	617	650
Vote 2 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 3 - Finance and Administration		-	-	144 920	136 193	143 065	50 578	143 567	144 899	160 066
Vote 4 - Finance and Administration		-	-	209	264	264	105	278	292	308
Vote 5 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	30	36	36	63	38	40	42
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 9 - Other		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	2 383	2 943	2 943	730	3 099	3 263	3 436
Vote 11 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	653	717	717	394	755	795	838
Vote 13 - Waste Water Management		-	-	20	53	53	6	56	59	62
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	-	-	<b>148 239</b>	<b>140 412</b>	<b>146 935</b>	<b>52 148</b>	<b>148 378</b>	<b>149 966</b>	<b>165 401</b>
<b>Expenditure by Vote to be appropriated</b>	<b>1</b>									
Vote 1 - Community and Social Services		-	-	586	1 842	2 036	692	2 279	2 418	2 566
Vote 2 - Energy Sources		-	-	3 956	3 534	4 825	3 034	5 099	5 388	5 694
Vote 3 - Finance and Administration		-	-	25 300	58 871	58 895	42 601	64 525	66 910	70 935
Vote 4 - Finance and Administration		-	-	57 582	10 252	10 302	5 278	11 080	11 788	12 541
Vote 5 - Executive and Council		-	-	17 712	21 139	24 438	18 789	18 667	19 807	21 017
Vote 6 - Planning and Development		-	-	2 984	8 314	5 979	3 224	6 702	7 531	7 977
Vote 7 - Housing		-	-	383	2 281	1 735	1 189	1 867	1 988	2 117
Vote 8 - Internal Audit		-	-	410	2 954	2 906	2 181	2 984	3 160	3 346
Vote 9 - Other		-	-	1 838	3 104	2 716	2 159	3 218	3 415	3 625
Vote 10 - Road Transport		-	-	2 737	13 252	16 475	12 374	15 700	16 683	17 728
Vote 11 - Sport and Recreation		-	-	-	792	792	1 094	844	899	957
Vote 12 - Waste Management		-	-	321	12 170	10 923	8 721	11 442	12 161	12 926
Vote 13 - Waste Water Management		-	-	-	-	-	1	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	-	-	<b>113 810</b>	<b>138 505</b>	<b>142 021</b>	<b>101 337</b>	<b>144 407</b>	<b>152 148</b>	<b>161 429</b>
<b>Surplus/(Deficit) for the year</b>	<b>2</b>	-	-	<b>34 430</b>	<b>1 907</b>	<b>4 914</b>	<b>(49 188)</b>	<b>3 972</b>	<b>(2 183)</b>	<b>3 972</b>

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

The table A4 below indicates indicate the budget financial performance (revenue and expenditure by source)

**EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Table 4: Budgets - Medium Term Revenue and Expenditure Framework											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Revenue By Source											
Property rates	2	-	-	37 911	29 816	36 161	21 934	27 341	33 123	34 879	36 727
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	653	717	717	394	578	755	795	838
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	144	543	543	2	116	572	603	634
Interest earned - external investments		-	-	1 107	2 566	2 566	(251)	428	2 702	2 845	2 996
Interest earned - outstanding debtors		-	-	23	-	-	1	1	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	589	836	836	(128)	44	880	926	976
Licences and permits		-	-	1 605	1 773	1 773	769	1 185	1 867	1 966	2 070
Agency services		-	-	344	483	483	133	238	509	536	565
Transfers and subsidies		-	-	82 943	78 706	78 356	42 456	73 678	80 935	85 313	91 052
Other revenue	2	-	-	346	280	(92)	(9 047)	481	687	724	762
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	125 884	115 721	121 344	56 264	104 884	122 031	128 587	136 619
Expenditure By Type											
Employee related costs	2	-	-	51 007	62 514	60 852	38 392	43 363	64 807	69 020	73 506
Remuneration of councillors		-	-	-	8 899	8 887	5 334	6 011	9 439	10 026	10 650
Debt impairment	3	-	-	1 751	3 200	3 200	921	-	3 370	3 548	3 736
Depreciation & asset impairment	2	-	-	18	19 898	19 898	12 391	2 667	20 953	22 063	23 233
Finance charges		-	-	1 446	983	-	97	97	2 100	2 211	2 328
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	4 132	2 937	2 783	2 632	2 488	3 631	3 823	4 026
Contracted services		-	-	40 648	22 787	24 389	25 294	22 779	18 554	20 229	21 553
Transfers and subsidies		-	-	-	350	-	-	-	50	53	57
Other expenditure	4, 5	-	-	14 808	16 937	22 012	16 274	12 566	21 503	21 174	22 341
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	113 810	138 505	142 021	101 337	89 567	144 407	152 148	161 429
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	11 854	(22 784)	(20 677)	(45 073)	14 517	(22 376)	(23 562)	(24 810)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972

- The above Table indicates the revenue by source for the municipality. From the above table one can see that the main sources of revenue for the municipality are:
  1. Property rates
  2. Service charges (refuse removal)
  3. Investment revenue
  4. Operational transfer recognised as per DORA Bill
  5. And other revenue (i.e traffic fines, agency fees, toilets, hall hire, licence and permits etc)

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

It is very critical to note that the municipality is billing its properties from the General Valuation and also from surveyed but unregistered properties (Schools and Clinics)

It is clear that the major source of Ngqushwa municipality revenue is from transfers recognised from National Treasury (i.e. Equitable share, Finance Management Grant, etc). The level of Grant dependency as means of revenue source is the dominant revenue source followed by property rates.

**Table A5 Summary of Capital expenditure by vote**

**EC126 Ngqushwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding**

Vote Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Capital Expenditure - Functional</b>											
<i>Governance and administration</i>		-	-	320 357	4 743	1 940	1 255	325 867	1 747	1 839	1 937
Executive and council		-	-	-	320	-	-	-	-	-	-
Finance and administration		-	-	320 357	4 423	1 940	1 255	325 867	1 747	1 839	1 937
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	3 525	3 065	2 717	2 658	4 500	4 500	5 285
Community and social services		-	-	-	3 438	2 978	2 616	2 658	4 500	4 500	5 285
Sport and recreation		-	-	-	87	87	101	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	19 408	18 728	14 336	10 456	16 716	17 089	17 319
Planning and development		-	-	-	5 305	4 724	3 686	3 199	-	-	-
Road transport		-	-	-	14 103	14 004	10 650	7 257	16 716	17 089	17 319
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	5 332	-	6 400
Energy sources		-	-	-	-	-	-	-	5 332	-	6 400
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	-	-	320 357	27 677	23 733	18 308	338 961	28 293	23 429	30 941
<b>Funded by:</b>											
National Government		-	-	-	22 211	-	-	-	19 116	19 489	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	<b>4</b>	-	-	-	22 211	-	-	-	19 116	19 489	-
Public contributions & donations	<b>5</b>	-	-	-	(44 422)	-	(14 997)	-	(38 232)	(38 979)	-
Borrowing	<b>6</b>	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	<b>7</b>	-	-	-	(22 211)	-	(14 997)	-	(19 116)	(19 489)	-

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**Table A6 Budget statement of Financial Position**

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Current assets											
Cash		-	-	1 261	-	-	(7 337)	4 919	-	-	-
Call investment deposits	1	-	-	-	-	395	6 303	27 032	6 808	7 147	7 566
Consumer debtors	1	-	-	31 241	5 717	5 717	587	25 819	(30 774)	(32 383)	(34 099)
Other debtors		-	-	(1 328)	1 144	1 144	(1 466)	(1 207)	(356)	(375)	(395)
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	-	-	-	-	-	-	-	-	-	-
Total current assets		-	-	31 174	6 861	7 256	(1 914)	56 564	(24 322)	(25 612)	(26 928)
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	24 058	-	-	(2 031)	22 027	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	-	-	170 057	30 136	27 329	4 336	169 370	28 295	23 429	30 941
Agricultural		-	-	-	10	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		-	-	1 248	674	303	(196)	878	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		-	-	195 363	30 819	27 632	2 108	192 274	28 295	23 429	30 941
TOTAL ASSETS		-	-	226 537	37 681	34 888	195	248 838	3 972	(2 183)	4 012
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	-	-	-	(34 058)	(29 960)	3 023	35 709	-	-	(41)
Provisions		-	-	4 158	-	-	-	4 158	-	-	-
Total current liabilities		-	-	4 158	(34 058)	(29 960)	3 023	39 667	-	-	(41)
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		-	-	3 191	-	-	-	3 191	-	-	-
Total non current liabilities		-	-	3 191	-	-	-	3 191	-	-	-
TOTAL LIABILITIES		-	-	7 349	(34 058)	(29 960)	3 023	43 058	-	-	(41)
NET ASSETS	5	-	-	219 187	71 739	64 848	(2 829)	205 780	3 972	(2 183)	4 053
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**Table A7 Budget statement of cash flow**

**EC126 Ngqushwa - Table A7 Budgeted Cash Flows**

Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	8 416	24 670	31 016	51 177	33 075	33 123	34 879	36 727	
Service charges		-	-	(1 405)	146	146	1 806	266	1 511	1 591	1 675	
Other revenue		-	-	3 027	3 916	3 543	(8 271)	2 065	4 872	5 130	5 402	
Government - operating	1	-	-	82 943	78 706	78 356	42 456	73 678	80 935	85 313	91 052	
Government - capital	1	-	-	22 575	24 691	25 591	(4 115)	-	26 348	21 379	28 782	
Interest		-	-	1 129	2 566	2 566	(250)	421	2 702	2 845	2 996	
Dividends		-	-	-	-	-	-	-	-	-	-	
Payments												
Suppliers and employees		-	-	(104 997)	(115 407)	(118 923)	(95 374)	(86 899)	(121 304)	(127 820)	(136 771)	
Finance charges		-	-	(1 446)	(983)	-	(97)	(97)	(2 100)	(2 211)	(2 328)	
Transfers and Grants	1	-	-	-	(350)	-	-	-	(50)	(53)	(57)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	-	10 244	17 955	22 295	(12 668)	22 509	26 037	21 051	28 478
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	2 641	-	-	13 752	16 991	-	-	-	
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	(395)	(6 303)	(27 032)	(6 808)	(7 147)	-	
Payments												
Capital assets		-	-	(320 357)	(30 819)	(27 632)	(21 049)	(340 675)	(28 295)	(23 429)	(30 941)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	-	(317 717)	(30 819)	(28 027)	(13 600)	(350 716)	(35 102)	(30 575)	(30 941)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	-	-	-	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD			-	-	(307 472)	(12 865)	(5 732)	(26 269)	(328 207)	(9 066)	(9 524)	(2 463)
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	1 261	1 261	-	(9 066)	(18 590)	
Cash/cash equivalents at the year end:	2	-	-	(307 472)	(12 865)	(5 732)	(25 007)	(326 946)	(9 066)	(18 590)	(21 053)	

References

# NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019

Table A8 Cash backed reserves reconciliations

EC126 Ngqushwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Rul	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	-	-	(307 472)	(12 865)	(5 732)	(25 007)	(326 946)	(9 666)	(16 560)	(21 053)
Other current investments > 90 days		-	-	308 733	12 865	6 127	23 973	358 897	15 673	25 737	28 619
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		-	-	1 261	-	395	(1 034)	31 952	6 808	7 147	7 566
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	(7 216)	(39 781)	(35 851)	5 781	6 547	32 031	33 707	35 452
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		-	-	(7 216)	(39 781)	(35 851)	5 781	6 547	32 031	33 707	35 452
<b>Surplus(shortfall)</b>		-	-	8 477	39 781	36 245	(6 815)	25 305	(25 223)	(26 560)	(27 886)

Table A9 Budget Asset Management

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

EC126 Ngqushwa - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	11 563	-	(6 181)	5 873	1 196	-
Roads Infrastructure		-	-	-	3 180	-	2 422	500	1 152	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	3 000	-	2 741	5 332	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	143	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	541	-	73	-	-	-
Infrastructure		-	-	-	6 844	-	5 238	5 832	1 152	-
Community Facilities		-	-	-	1 858	-	2 616	-	-	-
Sport and Recreation Facilities		-	-	-	87	-	80	-	-	-
Community Assets		-	-	-	1 845	-	2 698	-	-	-
Heritage Assets		-	-	-	500	-	-	-	-	-
Revenue Generating		-	-	-	-	-	(2 031)	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	(2 031)	-	-	-
Operational Buildings		-	-	-	-	-	(1 279)	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	(1 279)	-	-	-
Biological or Cultivated Assets		-	-	-	10	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	303	-	(196)	-	-	-
Intangible Assets		-	-	-	303	-	(196)	-	-	-
Computer Equipment		-	-	-	161	-	(122)	-	-	-
Furniture and Office Equipment		-	-	-	351	-	(209)	41	44	-
Machinery and Equipment		-	-	-	49	-	(9 967)	-	-	-
Transport Assets		-	-	-	1 400	-	(309)	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	6 800	-	6 155	5 713	5 634	-
Roads Infrastructure		-	-	-	6 800	-	6 155	5 713	5 634	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	6 800	-	6 155	5 713	5 634	-
<b>Total Upgrading of Existing Assets</b>	6	-	-	-	-	-	2 134	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	2 134	-	-	-
Investment properties		-	-	-	-	-	2 134	-	-	-
Roads Infrastructure		-	-	-	9 960	-	8 577	6 213	6 786	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	3 000	-	2 741	5 332	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	143	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	541	-	73	-	-	-
Infrastructure		-	-	-	13 644	-	11 391	11 545	6 786	-
Community Facilities		-	-	-	1 858	-	2 616	-	-	-
Sport and Recreation Facilities		-	-	-	87	-	80	-	-	-
Community Assets		-	-	-	1 845	-	2 698	-	-	-
Heritage Assets		-	-	-	500	-	-	-	-	-
Revenue Generating		-	-	-	-	-	(2 031)	-	-	-
Non-revenue Generating		-	-	-	-	-	2 134	-	-	-
Investment properties		-	-	-	-	-	703	-	-	-
Operational Buildings		-	-	-	-	-	(1 279)	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	(1 279)	-	-	-
Biological or Cultivated Assets		-	-	-	10	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	303	-	(196)	-	-	-
Intangible Assets		-	-	-	303	-	(196)	-	-	-
Computer Equipment		-	-	-	161	-	(122)	-	-	-
Furniture and Office Equipment		-	-	-	351	-	(209)	41	44	-
Machinery and Equipment		-	-	-	49	-	(9 967)	-	-	-
Transport Assets		-	-	-	1 400	-	(309)	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		-	-	-	18 363	-	2 108	11 586	6 830	-

## 6. TARIFF SUMMMARY 2018/19

- The Municipality is generating its internal revenue from rates, refuse, rentals and other sources.

### 2018/19 Tariff Increases:

- The estimated increase for draft tariffs for 2018/19 is at 5.3% as set by National Treasury, this percentage is in line with inflation rate.
- The tariffs depicted in the following tables are excluding VAT:

	TARIFFS		TARIFFS
	2017/2018	Increase	2018/2019
<b>1 RATES</b>			
Annual rates of cent in the rand will be levied on all valued properties as follows.			
1.1 Commercial, Industrial and Special Properties	R 0.0181	10.8%	R 0.0201
1.2 Residential / Vacant land	R 0.0090	10.8%	R 0.0100
1.3 Municipal (NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)	R 0.0000	5.3%	R 0.0000
<b>1.4 Farming</b>			
1.4.1 Bona -fide agricultural land	R 0.0065	-63.0%	R 0.0025
1.4.2 PIS (Public Infrastructure Services)	R 0.0023	5.3%	R 0.0025
1.4.3 Eco Tourism	R 0.0350	5.3%	R 0.0369
1.4.4 Game / Hunting	R 0.0350	5.3%	R 0.0369
1.4.5 Farms ( with Housing or another non- agricultural property development)	R 0.0181	5.3%	R 0.0190
1.4.6 Other development – as per business in 1 above Farms ( non-agricultural with mixed usage e.g school, clinics & informals)	R 0.0181	5.3%	R 0.0190
1.5 Land with improvement (Government Properties)	R 0.0350	5.3%	R 0.0369
1.6 Vacant Land (Government Properties) including farms	R 0.0463	5.3%	R 0.0000
1.7 Informal properties ( those without or secure title deeds ) - exempted			
1.8 HIV/AIDS Households & Hospice - exempted			
1.9, Property Owners who are 100% indigent - exempted			
1.10 Property owners who are 60yrs or older & earn R42 000 or less per annum - exempted			
1.11 Bell/ Bodium/ Durban Mission/ Glenmore/ Gqumashe/ Newtondale/ Wooldridge/ Low Cost Housing/ - exempted (Government Properties are excluded and not Exempted)			
1.12 Places of Worship - exempted			



## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019

<b>2 REFUSE REMOVAL SERVICE</b>		<b>2017/2018</b>	<b>2018/2019</b>
2.1 Refuse removal: Basic charge/month	R 28	5.3%	R 29
2.2 Refuse removal: Businesses/month	R 104	5.3%	R 110
2.3 Refuse removal: Households/month	R 77	5.3%	R 81
2.4 Nompumelelo Hospital	R 6 395	5.3%	R 6 734
2.5 Refuse removal flats ( regarded as business)	R 104	5.3%	R 110
2.6 Mpekweni Beach Resort	R 5 289	5.3%	R 5 569
2.7 Fish River Sun	R 7 874	5.3%	R 8 291
2.8 B & B and Flats	R 104	5.3%	R 110
<b>Exclusive of vat:</b>			
<b>3 CEMETERY FEES</b>		<b>2017/2018</b>	<b>2018/2019</b>
3.1 Person resident in the town at the time of death			
3.2 Adult per site	R 328	5.3%	R 345
3.3 Child per site	R 106	5.3%	R 112
Digging of grave by the municipality	R 568	5.3%	R 598
For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years			
<b>Exclusive of vat:</b>			
<b>4 HALL HIRE</b>		<b>2017/2018</b>	<b>2018/2019</b>
4.1 Hamburg Hall Hire p/day	R 837	5.3%	R 882
4.2 Hamburg Hall Hire - Refundable deposit	R 284	5.3%	R 299
4.3 Ncumisa Kondlo Indoor Sport Centre p/day	R 2 525	5.3%	R 2 659
4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit	R 900	5.3%	R 948
<b>Exclusive of vat:</b>			
<b>5 POUND FEES</b>		<b>2017/2018</b>	<b>2018/2019</b>
<u><b>Transport fee for all animals</b></u>			
5.1 Delivery to the pound one or more to the pound, per km	R 10	5.3%	R 10
5.2 Herding by private person, per km	R 6	5.3%	R 7
<u><b>Subsistence Fee (per Head, per Day)</b></u>			R 0
5.3 Horses , Donkey, Pigs, Sheep and Goats	R 17	5.3%	R 18
<u><b>Pound Fees ( Per Herd)</b></u>			R 0
5.4 Horses , Donkey, Pigs, Sheep and Goats	R 37	5.3%	R 39
5.5 Sheep and Goats	R 20	5.3%	R 21
<b>Exclusive of vat:</b>			
<b>6 BUILDING INSPECTION FEES</b>		<b>2017/2018</b>	<b>2018/2019</b>
6.1 Dwelling	R 3 389	5.3%	R 3 568
6.2 Outbuilding	R 2 816	5.3%	R 2 966
6.3 Flat,Townhouse and Hotels	R 3 793	5.3%	R 3 994
6.4 Shops	R 3 792	5.3%	R 3 993
6.5 Offices	R 3 792	5.3%	R 3 993
6.6 Carports	R 990	5.3%	R 1 042
6.7 Pools	R 990	5.3%	R 1 042
6.8 Patios,Pergolas and Sun Decks	R 990	5.3%	R 1 042
<u><b>Factories and warehouses:</b></u>			
6.9 First 5000m2	R 2 526	5.3%	R 2 660
6.10 Over 5000m2	R 2 129	5.3%	R 2 242
6.11 Drainage only plans	R 977	5.3%	R 1 029
6.12 Street Deposit	R 180	5.3%	R 189
6.13 Minimum Building Plan fee Excl. VAT	R 1 059	5.3%	R 1 115
<b>Exclusive of vat:</b>			

## NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019

<b>7 TOWN PLANNING FEES</b>		<b>2017/2018</b>		<b>2018/2019</b>
7.1 Land Use Application Type		R 1 733	5.3%	R 1 825
<b><u>Rezoning Application</u></b>				
7.2 Erven 0 – 2500 m2		R 1 733	5.3%	R 1 825
7.3 Erven 2501 – 5000 m2		R 2 749	5.3%	R 2 895
7.4 Erven 5001 – 10 000 m2		R 5 380	5.3%	R 5 665
7.5 Erven 1 ha – 5 ha		R 10 461	5.3%	R 11 016
7.6 Erven over 5 ha		R 15 261	5.3%	R 16 070
7.7 Advertising Fees		R 1 196	5.3%	R 1 259
<b><u>Application for departure from building lines and Spaza Shop application fees:</u></b>				
7.8 Erven smaller than 500 m2		R 251	5.3%	R 264
7.9 Erven 500 – 750m2		R 486	5.3%	R 512
7.10 Erven larger than 750 m2		R 974	5.3%	R 1 025
7.11 Departures other than building lines and spaza shops		R 1 733	5.3%	R 1 825
7.12 Advertising fee for temporary departures		R 1 733	5.3%	R 1 825
<b><u>Application for subdivision – application fees</u></b>				
7.13 Basic Fees		R 1 733	5.3%	R 1 825
7.14 Advertisement fee		R 10 680	5.3%	R 11 246
7.15 Application for cell mast		R 263	5.3%	R 277
7.16 Zoning Certificate		R 68	5.3%	R 72
7.17 Extension of time		R 376	5.3%	R 395
7.18 Amendments to existing		R 1 733	5.3%	R 1 825
7.19 Spatial Development Framework Documents		R 119	5.3%	R 125
7.20 Town Planning Scheme – Document		R 119	5.3%	R 125
<b>Exclusive of vat:</b>				
<b>8 GENERAL TARIFFS</b>		<b>2017/2018</b>		<b>2018/2019</b>
8.1 Clearance certificate		R 90	5.3%	R 95
8.2 Valuation certificate		R 90	5.3%	R 95
8.3 Dishonoured cheques				

**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

# PART TWO

## 7. EC126 A1 SCHEDULE 2018-2019

EC126 Ngqushwa - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	37 911	29 816	36 161	21 934	27 341	33 123	34 879	36 727
Service charges	-	-	653	717	717	394	578	755	795	838
Investment revenue	-	-	1 107	2 566	2 566	(251)	420	2 702	2 845	2 996
Transfers recognised - operational	-	-	82 943	78 706	78 356	42 456	73 678	80 935	85 313	91 052
Other own revenue	-	-	3 050	3 916	3 543	(8 270)	2 066	4 516	4 755	5 007
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	<b>125 664</b>	<b>115 721</b>	<b>121 344</b>	<b>56 264</b>	<b>104 084</b>	<b>122 031</b>	<b>128 587</b>	<b>136 619</b>
Employ ee costs	-	-	51 007	62 514	60 852	38 392	43 363	64 807	69 020	73 506
Remuneration of councillors	-	-	-	8 899	8 887	5 334	6 011	9 439	10 026	10 650
Depreciation & asset impairment	-	-	18	19 898	19 898	12 391	2 667	20 953	22 063	23 233
Finance charges	-	-	1 448	983	-	97	97	2 100	2 211	2 328
Materials and bulk purchases	-	-	4 132	2 937	2 783	2 632	2 489	3 631	3 823	4 026
Transfers and grants	-	-	-	350	-	-	-	50	53	57
Other expenditure	-	-	57 207	42 923	49 601	42 490	34 939	43 426	44 951	47 630
<b>Total Expenditure</b>	-	-	<b>113 810</b>	<b>136 505</b>	<b>142 021</b>	<b>101 337</b>	<b>89 567</b>	<b>144 407</b>	<b>152 148</b>	<b>161 429</b>
<b>Surplus/(Deficit)</b>	-	-	<b>11 854</b>	<b>(22 784)</b>	<b>(20 677)</b>	<b>(45 073)</b>	<b>14 517</b>	<b>(22 376)</b>	<b>(23 562)</b>	<b>(24 810)</b>
Transfers and subsidies - capital (monetary allocation)	-	-	22 575	24 691	25 591	(4 115)	-	26 348	21 379	28 782
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	<b>34 430</b>	<b>1 907</b>	<b>4 914</b>	<b>(49 188)</b>	<b>14 517</b>	<b>3 972</b>	<b>(2 183)</b>	<b>3 972</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	<b>34 430</b>	<b>1 907</b>	<b>4 914</b>	<b>(49 188)</b>	<b>14 517</b>	<b>3 972</b>	<b>(2 183)</b>	<b>3 972</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	-	-	320 357	27 677	23 733	18 308	338 981	26 295	23 429	30 941
Transfers recognised - capital	-	-	-	22 211	-	-	-	19 116	19 489	-
Public contributions & donations	-	-	-	(44 422)	-	(14 997)	-	(38 232)	(38 979)	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	-	-	<b>(22 211)</b>	<b>-</b>	<b>(14 997)</b>	<b>-</b>	<b>(19 116)</b>	<b>(19 489)</b>	<b>-</b>
<b>Financial position</b>										
Total current assets	-	-	31 174	6 881	7 256	(1 914)	56 564	(24 322)	(25 612)	(26 928)
Total non current assets	-	-	195 363	30 819	27 832	2 108	192 274	28 285	23 429	30 941
Total current liabilities	-	-	4 158	(34 058)	(29 960)	3 023	39 867	-	-	(41)
Total non current liabilities	-	-	3 191	-	-	-	3 191	-	-	-
Community wealth/Equity	-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
<b>Cash flows</b>										
Net cash from (used) operating	-	-	10 244	17 955	22 295	(12 668)	22 509	26 037	21 051	28 478
Net cash from (used) investing	-	-	(317 717)	(30 819)	(28 027)	(13 600)	(350 716)	(35 102)	(30 575)	(30 941)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	-	-	<b>(307 472)</b>	<b>(12 865)</b>	<b>(5 732)</b>	<b>(25 007)</b>	<b>(326 946)</b>	<b>(9 066)</b>	<b>(18 590)</b>	<b>(21 053)</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	1 261	-	395	(1 034)	31 952	6 808	7 147	7 566
Application of cash and investments	-	-	(7 216)	(39 781)	(35 851)	5 781	6 647	32 031	33 707	35 452
<b>Balance - surplus (shortfall)</b>	-	-	<b>8 477</b>	<b>39 781</b>	<b>36 245</b>	<b>(6 815)</b>	<b>25 305</b>	<b>(25 223)</b>	<b>(26 560)</b>	<b>(27 886)</b>
<b>Asset management</b>										
Asset register summary (WCV)	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	17 778	17 778	10 275	-	12 929	13 614	14 336
Renewal of Existing Assets	-	-	-	6 800	-	6 155	-	5 713	5 634	-
Repairs and Maintenance	-	-	-	2 187	-	1 777	-	1 641	1 728	-
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	R#	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue - Functional</b>	<b>1</b>									
<i>Governance and administration</i>		-	-	145 129	136 456	143 329	50 683	143 845	145 191	160 373
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	145 129	136 456	143 329	50 683	143 845	145 191	160 373
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	25	206	(144)	273	586	617	650
Community and social services		-	-	25	206	(144)	273	586	617	650
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	2 412	2 979	2 979	792	3 137	3 303	3 478
Planning and development		-	-	30	36	36	63	36	40	42
Road transport		-	-	2 383	2 943	2 943	730	3 099	3 263	3 436
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	673	771	771	401	811	854	900
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	20	53	53	6	56	59	62
Waste management		-	-	653	717	717	394	755	795	838
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	-	-	148 239	140 412	146 935	52 149	148 379	149 966	165 401
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	-	101 004	93 215	96 540	68 850	97 256	101 665	107 840
Executive and council		-	-	17 712	21 139	24 438	18 789	18 667	19 807	21 017
Finance and administration		-	-	82 881	69 123	69 197	47 880	75 605	78 698	83 477
Internal audit		-	-	410	2 954	2 906	2 181	2 984	3 160	3 346
<i>Community and public safety</i>		-	-	969	4 916	4 564	2 975	4 990	5 308	5 641
Community and social services		-	-	586	1 842	2 036	692	2 279	2 418	2 566
Sport and recreation		-	-	-	792	792	1 094	844	899	957
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	383	2 281	1 735	1 189	1 867	1 988	2 117
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	5 721	21 566	22 454	15 598	22 402	24 214	25 704
Planning and development		-	-	2 984	8 314	5 979	3 224	6 702	7 531	7 977
Road transport		-	-	2 737	13 252	16 475	12 374	15 700	16 683	17 728
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	4 277	15 704	15 747	11 756	16 541	17 549	18 620
Energy sources		-	-	3 956	3 534	4 825	3 034	5 099	5 388	5 694
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	1	-	-	-
Waste management		-	-	321	12 170	10 923	8 721	11 442	12 161	12 926
<i>Other</i>	<b>4</b>	-	-	1 838	3 104	2 716	2 159	3 218	3 415	3 625
<b>Total Expenditure - Functional</b>	<b>3</b>	-	-	113 810	138 505	142 021	101 337	144 407	152 148	161 429
<b>Surplus/(Deficit) for the year</b>		-	-	34 430	1 907	4 914	(49 188)	3 972	(2 183)	3 972

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - Community and Social Services		-	-	25	206	(144)	273	586	617	650
Vote 2 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 3 - Finance and Administration		-	-	144 920	136 193	143 065	50 578	143 567	144 899	150 066
Vote 4 - Finance and Administration		-	-	209	264	264	105	278	292	308
Vote 5 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	30	36	36	63	38	40	42
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 9 - Other		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	2 383	2 943	2 943	730	3 099	3 263	3 436
Vote 11 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	653	717	717	394	755	795	838
Vote 13 - Waste Water Management		-	-	20	53	53	6	56	59	62
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	148 239	146 412	146 935	52 149	148 379	149 966	165 401
Expenditure by Vote to be appropriated	1									
Vote 1 - Community and Social Services		-	-	586	1 842	2 036	692	2 279	2 418	2 566
Vote 2 - Energy Sources		-	-	3 956	3 534	4 825	3 034	5 099	5 388	5 694
Vote 3 - Finance and Administration		-	-	25 300	58 871	58 895	42 601	64 525	66 910	70 935
Vote 4 - Finance and Administration		-	-	57 582	10 252	10 302	5 278	11 080	11 788	12 541
Vote 5 - Executive and Council		-	-	17 712	21 139	24 438	18 789	18 667	19 807	21 017
Vote 6 - Planning and Development		-	-	2 984	8 314	5 979	3 224	6 702	7 531	7 977
Vote 7 - Housing		-	-	383	2 281	1 735	1 189	1 867	1 988	2 117
Vote 8 - Internal Audit		-	-	410	2 954	2 906	2 181	2 984	3 160	3 346
Vote 9 - Other		-	-	1 838	3 104	2 716	2 159	3 218	3 415	3 625
Vote 10 - Road Transport		-	-	2 737	13 252	16 475	12 374	15 700	16 683	17 728
Vote 11 - Sport and Recreation		-	-	-	792	792	1 094	844	899	957
Vote 12 - Waste Management		-	-	321	12 170	10 923	8 721	11 442	12 161	12 926
Vote 13 - Waste Water Management		-	-	-	-	-	1	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	113 810	138 505	142 021	101 337	144 407	152 148	161 429
Surplus/(Deficit) for the year	2	-	-	34 430	1 907	4 914	(49 188)	3 972	(2 183)	3 972

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue By Source</b>												
Property rates	2		–	–	37 911	29 816	36 161	21 934	27 341	33 123	34 899	36 727
Service charges - electricity revenue	2		–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2		–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2		–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2		–	–	653	717	717	394	578	755	795	838
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			–	–	144	543	543	2	116	572	603	634
Interest earned - external investments			–	–	1 107	2 566	2 566	(251)	420	2 702	2 845	2 996
Interest earned - outstanding debtors			–	–	23	–	–	1	1	–	–	–
Dividends received			–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits			–	–	589	836	836	(128)	44	880	925	976
Licences and permits			–	–	1 605	1 773	1 773	769	1 185	1 867	1 966	2 070
Agency services			–	–	344	483	483	133	238	509	536	565
Transfers and subsidies			–	–	82 943	78 706	78 356	42 456	73 678	80 935	85 313	91 052
Other revenue	2		–	–	346	280	(92)	(9 047)	481	687	724	762
Gains on disposal of PPE			–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)			–	–	125 684	115 721	121 344	56 264	104 084	122 031	128 507	136 619
<b>Expenditure By Type</b>												
Employee related costs	2		–	–	51 007	62 514	60 852	38 392	43 363	64 807	69 020	73 506
Remuneration of councillors			–	–	–	8 899	8 887	5 334	6 011	9 439	10 026	10 650
Debt impairment	3		–	–	1 751	3 200	3 200	921	–	3 370	3 548	3 736
Depreciation & asset impairment	2		–	–	18	19 898	19 898	12 391	2 667	20 953	22 063	23 233
Finance charges			–	–	1 446	983	–	97	97	2 100	2 211	2 328
Bulk purchases	2		–	–	–	–	–	–	–	–	–	–
Other materials	8		–	–	4 132	2 937	2 783	2 632	2 489	3 631	3 823	4 026
Contracted services			–	–	40 648	22 787	24 389	25 294	22 779	18 554	20 229	21 553
Transfers and subsidies			–	–	–	350	–	–	–	50	53	57
Other expenditure	4, 5		–	–	14 808	16 937	22 012	16 274	12 160	21 503	21 174	22 341
Loss on disposal of PPE			–	–	–	–	–	–	–	–	–	–
Total Expenditure			–	–	113 810	138 505	142 021	101 337	89 567	144 407	152 148	161 429
Surplus/(Deficit)			–	–	11 874	(22 784)	(20 677)	(45 073)	14 517	(22 376)	(23 641)	(24 810)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			–	–	22 575	24 691	25 591	(4 115)	–	26 348	21 379	28 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	6		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions			–	–	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 163)	3 972
Taxation			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation			–	–	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 163)	3 972
Attributable to minorities			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality			–	–	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 163)	3 972
Share of surplus/ (deficit) of associate	7		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year			–	–	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 163)	3 972

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding**

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Capital Expenditure - Functional</b>											
<i>Governance and administration</i>		-	-	320 357	4 743	1 940	1 255	325 867	1 747	1 839	1 937
Executive and council		-	-	-	320	-	-	-	-	-	-
Finance and administration		-	-	320 357	4 423	1 940	1 255	325 867	1 747	1 839	1 937
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	3 525	3 065	2 717	2 658	4 500	4 500	5 285
Community and social services		-	-	-	3 438	2 978	2 616	2 658	4 500	4 500	5 285
Sport and recreation		-	-	-	87	87	101	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	19 408	18 728	14 338	10 456	16 716	17 089	17 319
Planning and development		-	-	-	5 305	4 724	3 686	3 199	-	-	-
Road transport		-	-	-	14 103	14 004	10 650	7 257	16 716	17 089	17 319
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	5 332	-	6 400
Energy sources		-	-	-	-	-	-	-	5 332	-	6 400
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	-	-	320 357	27 677	23 733	18 304	338 981	28 295	23 429	30 941
<b>Funded by:</b>											
National Government		-	-	-	22 211	-	-	-	19 116	19 489	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	22 211	-	-	-	19 116	19 489	-
Public contributions & donations	5	-	-	-	(44 422)	-	(14 997)	-	(38 232)	(38 979)	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	<b>7</b>	-	-	-	(22 211)	-	(14 997)	-	(19 116)	(19 489)	-



# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Table A6 Budgeted Financial Position**

CUT2019q3swa - Table A6 Budgeted Financial Position											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		-	-	1 261	-	-	(7 337)	4 919	-	-	-
Call investment deposits	1	-	-	-	-	395	6 303	27 032	6 808	7 147	7 566
Consumer debtors	1	-	-	31 241	5 717	5 717	587	25 819	(30 774)	(32 383)	(34 099)
Other debtors		-	-	(1 328)	1 144	1 144	(1 466)	(1 207)	(356)	(375)	(395)
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		-	-	31 174	6 861	7 256	(1 614)	56 564	(24 322)	(25 612)	(26 928)
<b>Non current assets</b>											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	24 058	-	-	(2 031)	22 027	-	-	-
Investment in Associates		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	-	-	170 057	30 136	27 329	4 336	169 370	28 295	23 429	30 941
Agricultural		-	-	-	80	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		-	-	1 248	674	303	(196)	878	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		-	-	195 363	30 819	27 632	2 108	192 274	28 295	23 429	30 941
<b>TOTAL ASSETS</b>		-	-	226 537	37 681	34 888	195	248 838	3 972	(2 183)	4 012
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	-	-	-	(34 058)	(29 960)	3 023	35 709	-	-	(41)
Provisions		-	-	4 158	-	-	-	4 158	-	-	-
<b>Total current liabilities</b>		-	-	4 158	(34 058)	(29 960)	3 023	39 867	-	-	(41)
<b>Non current liabilities</b>											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		-	-	3 191	-	-	-	3 191	-	-	-
<b>Total non current liabilities</b>		-	-	3 191	-	-	-	3 191	-	-	-
<b>TOTAL LIABILITIES</b>		-	-	7 349	(34 058)	(29 960)	3 023	43 058	-	-	(41)
<b>NET ASSETS</b>	5	-	-	219 187	71 739	64 848	(2 829)	205 780	3 972	(2 183)	4 053
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
Reserves	4	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972



# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Table A7 Budgeted Cash Flows**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		-	-	6 416	24 670	31 016	51 177	33 075	33 123	34 879	36 727
Service charges		-	-	(1 405)	146	146	1 806	266	1 511	1 591	1 675
Other revenue		-	-	3 027	3 916	3 543	(8 271)	2 065	4 872	5 130	5 402
Government - operating	1	-	-	82 943	78 706	78 356	42 456	73 678	80 935	85 313	91 052
Government - capital	1	-	-	22 575	24 691	25 591	(4 115)	-	26 348	21 379	28 782
Interest		-	-	1 129	2 566	2 566	(250)	421	2 702	2 845	2 996
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Supplies and employees		-	-	(104 997)	(115 407)	(118 923)	(95 374)	(86 899)	(121 304)	(127 820)	(135 771)
Finance charges		-	-	(1 446)	(983)	-	(97)	(97)	(2 100)	(2 211)	(2 328)
Transfers and Grants	1	-	-	-	(350)	-	-	-	(50)	(53)	(57)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	-	10 244	17 955	22 295	(12 668)	22 508	28 837	21 051	28 478
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	2 641	-	-	13 752	16 991	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	(395)	(6 303)	(27 032)	(6 808)	(7 147)	-
<b>Payments</b>											
Capital assets		-	-	(320 357)	(30 819)	(27 632)	(21 049)	(340 675)	(28 295)	(23 429)	(30 941)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	-	(317 717)	(30 819)	(28 027)	(13 600)	(350 716)	(35 102)	(30 575)	(30 941)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	-	-	-	-	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	-	(307 472)	(12 865)	(5 732)	(26 269)	(328 207)	(9 066)	(9 524)	(2 463)
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	1 261	1 261	-	(9 066)	(18 590)

**EC126 Ngqushwa - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	-	-	(307 472)	(12 865)	(5 732)	(25 007)	(326 948)	(9 066)	(18 590)	(21 053)
Other current investments > 90 days		-	-	308 733	12 865	6 127	23 973	358 897	15 873	25 737	28 619
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		-	-	1 261	-	395	(1 834)	31 952	6 808	7 147	7 566
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	(7 216)	(39 781)	(35 851)	5 781	6 647	32 031	33 707	35 452
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		-	-	(7 216)	(39 781)	(35 851)	5 781	6 647	32 031	33 707	35 452
<b>Surplus(shortfall)</b>		-	-	8 477	39 781	36 245	(6 815)	25 385	(25 223)	(26 560)	(27 886)

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Table A9 Asset Management**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	11 563	-	(6 181)	5 873	1 196	-
Roads Infrastructure		-	-	-	3 160	-	2 422	500	1 152	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	3 000	-	2 741	5 332	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	143	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	541	-	73	-	-	-
Infrastructure		-	-	-	6 844	-	5 236	5 832	1 132	-
Community Facilities		-	-	-	1 858	-	2 616	-	-	-
Sport and Recreation Facilities		-	-	-	87	-	80	-	-	-
Community Assets		-	-	-	1 945	-	2 696	-	-	-
Heritage Assets		-	-	-	500	-	-	-	-	-
Revenue Generating		-	-	-	-	-	(2 031)	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	(2 031)	-	-	-
Operational Buildings		-	-	-	-	-	(1 279)	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	(1 279)	-	-	-
Biological or Cultivated Assets		-	-	-	10	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	303	-	(196)	-	-	-
Intangible Assets		-	-	-	303	-	(196)	-	-	-
Computer Equipment		-	-	-	161	-	(122)	-	-	-
Furniture and Office Equipment		-	-	-	351	-	(209)	41	44	-
Machinery and Equipment		-	-	-	49	-	(9 967)	-	-	-
Transport Assets		-	-	-	1 400	-	(309)	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	6 800	-	6 155	5 713	5 634	-
Roads Infrastructure		-	-	-	6 800	-	6 155	5 713	5 634	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	6 800	-	6 155	5 713	5 634	-
<b>Total Upgrading of Existing Assets</b>	6	-	-	-	-	-	2 134	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	2 134	-	-	-
Investment properties		-	-	-	-	-	2 134	-	-	-
Roads Infrastructure		-	-	-	9 960	-	8 577	6 213	6 786	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	3 000	-	2 741	5 332	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	143	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	541	-	73	-	-	-
Infrastructure		-	-	-	13 644	-	11 391	11 545	6 786	-
Community Facilities		-	-	-	1 858	-	2 616	-	-	-
Sport and Recreation Facilities		-	-	-	87	-	80	-	-	-
Community Assets		-	-	-	1 945	-	2 696	-	-	-
Heritage Assets		-	-	-	500	-	-	-	-	-
Revenue Generating		-	-	-	-	-	(2 031)	-	-	-
Non-revenue Generating		-	-	-	-	-	2 134	-	-	-
Investment properties		-	-	-	-	-	703	-	-	-
Operational Buildings		-	-	-	-	-	(1 279)	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	(1 279)	-	-	-
Biological or Cultivated Assets		-	-	-	10	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	303	-	(196)	-	-	-
Intangible Assets		-	-	-	303	-	(196)	-	-	-
Computer Equipment		-	-	-	161	-	(122)	-	-	-
Furniture and Office Equipment		-	-	-	351	-	(209)	41	44	-
Machinery and Equipment		-	-	-	49	-	(9 967)	-	-	-
Transport Assets		-	-	-	1 400	-	(309)	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		-	-	-	18 363	-	2 108	11 586	6 830	-

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Table A10 Basic service delivery measurement**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Household service targets</b>										
<b>Water:</b>										
Piped water inside dwelling	1	--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)	2	--	--	--	--	--	--	--	--	--
Using public tap (at least min.service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (at least min.service level)	4	--	--	--	--	--	--	--	--	--
<b>Minimum Service Level and Above sub-total</b>		--	--	--	--	--	--	--	--	--
Using public tap (< min.service level)	5	--	--	--	--	--	--	--	--	--
Other water supply (< min.service level)	6	--	--	--	--	--	--	--	--	--
No water supply	7	--	--	--	--	--	--	--	--	--
<b>Below Minimum Service Level sub-total</b>		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	8	--	--	--	--	--	--	--	--	--
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)	1	--	--	--	--	--	--	--	--	--
Flush toilet (with septic tank)	2	--	--	--	--	--	--	--	--	--
Chemical toilet	3	--	--	--	--	--	--	--	--	--
Pit toilet (ventilated)	4	--	--	--	--	--	--	--	--	--
Other toilet provisions (> min.service level)	5	--	--	--	--	--	--	--	--	--
<b>Minimum Service Level and Above sub-total</b>		--	--	--	--	--	--	--	--	--
Bucket toilet	6	--	--	--	--	--	--	--	--	--
Other toilet provisions (< min.service level)	7	--	--	--	--	--	--	--	--	--
No toilet provisions	8	--	--	--	--	--	--	--	--	--
<b>Below Minimum Service Level sub-total</b>		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	9	--	--	--	--	--	--	--	--	--
<b>Energy:</b>										
Electricity (at least min.service level)	1	--	--	--	--	--	--	--	--	--
Electricity - prepaid (min.service level)	2	--	--	--	--	--	--	--	--	--
<b>Minimum Service Level and Above sub-total</b>		--	--	--	--	--	--	--	--	--
Electricity (< min.service level)	3	--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min. service level)	4	--	--	--	--	--	--	--	--	--
Other energy sources	5	--	--	--	--	--	--	--	--	--
<b>Below Minimum Service Level sub-total</b>		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	6	--	--	--	--	--	--	--	--	--
<b>Refuse:</b>										
Removed at least once a week	1	--	--	--	--	--	--	--	--	--
<b>Minimum Service Level and Above sub-total</b>		--	--	--	--	--	--	--	--	--
Removed less frequently than once a week	2	--	--	--	--	--	--	--	--	--
Using communal refuse dump	3	--	--	--	--	--	--	--	--	--
Using own refuse dump	4	--	--	--	--	--	--	--	--	--
Other rubbish disposal	5	--	--	--	--	--	--	--	--	--
No rubbish disposal	6	--	--	--	--	--	--	--	--	--
<b>Below Minimum Service Level sub-total</b>		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	7	--	--	--	--	--	--	--	--	--
<b>Households receiving Free Basic Service</b>										
Water (6 kilolitres per household per month)	1	--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)	2	--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)	3	--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)	4	--	--	--	--	--	--	--	--	--
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)	1	--	--	--	--	--	--	--	--	--
Sanitation (free sanitation service to indigent households)	2	--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per indigent household per month)	3	--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)	4	--	--	--	--	--	--	--	--	--
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>		--	--	--	--	--	--	--	--	--
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)	1	--	--	--	--	--	--	--	--	--
Water (kilolitres per household per month)	2	--	--	--	--	--	--	--	--	--
Sanitation (kilolitres per household per month)	3	--	--	--	--	--	--	--	--	--
Sanitation (Rand per household per month)	4	--	--	--	--	--	--	50	50	50
Electricity (kwh per household per month)	5	--	--	--	--	--	--	187	187	187
Refuse (average litres per week)	6	--	--	--	--	--	--	--	--	--
<b>Revenue cost of subsidised services provided (R'000)</b>										
Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)	1	--	--	--	--	--	--	--	--	--
Property rates - exemptions, reductions and rebates and Impermissible values in excess of section 17 of MPRA)	2	--	--	--	--	--	--	--	--	--
Water (in excess of 6 kilolitres per indigent household per month)	3	--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)	4	--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)	5	--	--	--	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)	6	--	--	--	--	--	--	--	--	--
Municipal Housing - rental rebates	7	--	--	--	--	--	--	--	--	--
Housing - top structure subsidies	8	--	--	--	--	--	--	--	--	--
Other	9	--	--	--	--	--	--	--	--	--
<b>Total revenue cost of subsidised services provided</b>		--	--	--	--	--	--	--	--	--

## EC126 Ngqushwa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

EC126 Ngqushwa - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Community and Social Services	Vote 2 - Energy Services	Vote 3 - Finance and Administration	Vote 4 - Finance and Administration	Vote 5 - Executive and Council	Vote 6 - Planning and Development	Vote 7 - Housing	Vote 8 - Internal Audit	Vote 9 - Other	Vote 10 - Road Transport	Vote 11 - Sport and Recreation	Vote 12 - Waste Management	Vote 13 - Waste Water Management	Vote 14 - Heli	Vote 15 - Hull	Total
<b>Revenue By Source</b>																	
Property rates				31 129	39 125												66 246
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse revenue													750				750
Service charges - other																	
Rental of fixtures and equipment	216			258	258												626
Interest earned - on bank investments				2 150	2 150												6 409
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits											880						880
Licences and permits				157	157						1 150						2 034
Agency services											500						600
Other revenue	1			502	502		28										1 290
Transfers and subsidies	308			80 567	80 567												161 662
Gain on disposal of PPE																	
<b>Total Revenue (excluding capital transfers and subsidies)</b>		308		117 487	117 487		28				2 684		750				236 528
<b>Expenditure By Type</b>																	
Employee related costs	1 529	1 186	25 375	25 375	5 234	9 384	1 629	1 433	2 234	12 304	642	8 610					66 192
Remuneration of councillors					8 438												8 438
Debt impairment			3 370	3 370													6 739
Depreciation & asset impairment			20 953	20 953													41 906
Finance charges			2 100	2 100													4 200
Bus purchases																	
Other materials	600		1 723	1 723			4			1 304							5 364
Contracted services	71	559	11 836	11 836	2 355	814	23	1 021	706	132		782					36 609
Transfers and subsidies													50				60
Other expenditure	79	2 954	10 229	10 229	1 444	304	12	480	219	1 780		2	3 620				31 732
Loss on disposal of PPE																	
<b>Total Expenditure</b>		2 279	4 669	75 628	75 628	18 647	6 762	1 647	2 964	3 218	15 766	844	11 442				226 912
<b>Surplus/(Deficit)</b>		(1 443)	(4 669)	41 861	41 861	(18 647)	(6 762)	(1 647)	(2 964)	(2 218)	(12 886)	(644)	(10 642)				10 616
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				26 348	26 348												52 696
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Transfers and subsidies - capital (in-kind - all)																	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(1 443)	(4 669)	68 209	68 209	(18 647)	(6 762)	(1 647)	(2 964)	(2 218)	(12 886)	(644)	(10 642)				72 211

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
<b>ASSETS</b>											
<u>Call investment deposits</u>											
Call deposits		-	-	-	-	-	-	-	-	-	-
Other current investments		-	-	-	-	395	6 303	27 032	6 808	7 147	7 566
<b>Total Call investment deposits</b>	<b>2</b>	-	-	-	-	395	6 303	27 032	6 808	7 147	7 566
<u>Consumer debtors</u>											
Consumer debtors		-	-	31 241	5 717	5 717	587	25 819	(30 774)	(32 383)	(34 099)
<u>Less: Provision for debt impairment</u>		-	-	-	-	-	-	-	-	-	-
<b>Total Consumer debtors</b>	<b>2</b>	-	-	31 241	5 717	5 717	587	25 819	(30 774)	(32 383)	(34 099)
<u>Debt impairment provision</u>											
Balance at the beginning of the year		-	-	-	-	-	-	-	-	-	-
Contributions to the provision		-	-	-	-	-	-	-	-	-	-
Bad debts written off		-	-	-	-	-	-	-	-	-	-
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-	-
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		-	-	291 050	30 136	27 329	7 165	295 990	28 295	23 429	30 941
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
<u>Less: Accumulated depreciation</u>		-	-	120 993	-	-	2 830	127 620	-	-	-
<b>Total Property, plant and equipment (PPE)</b>	<b>2</b>	-	-	170 057	30 136	27 329	4 335	168 370	28 295	23 429	30 941
<b>LIABILITIES</b>											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total Current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-
<u>Trade and other payables</u>											
Trade and other creditors		-	-	-	(34 058)	(29 960)	2 984	35 709	-	-	(41)
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	39	-	-	-	-
<b>Total Trade and other payables</b>	<b>2</b>	-	-	-	(34 058)	(29 960)	3 023	35 709	-	-	(41)
<u>Non current liabilities - Borrowing</u>											
Borrowing		-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
<b>Total Non current liabilities - Borrowing</b>	<b>4</b>	-	-	-	-	-	-	-	-	-	-
<u>Provisions - non-current</u>											
Retirement benefits		-	-	-	-	-	-	-	-	-	-
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	188	-	-	-	188	-	-	-
Other		-	-	3 003	-	-	-	3 003	-	-	-
<b>Total Provisions - non-current</b>		-	-	3 191	-	-	-	3 191	-	-	-
<b>CHANGES IN NET ASSETS</b>											
<u>Accumulated Surplus/(Deficit)</u>											
Accumulated Surplus/(Deficit) - opening balance		-	-	-	-	-	-	-	-	-	-
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	<b>1</b>	-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
<u>Reserves</u>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT						209	264	264	105	278	292	308	
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management processes culminating sound financial viability by 2017 and beyond To ensure effective, efficient and economical financial management processes culminating sound financial viability By 2016/17 and beyond.					144 920	136 193	143 065	50 578	143 567	144 899	160 056	
						25							
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY	To ensure and maintain an effective, efficient, fair, economical and compliant system of supply chain management in pursuit for clean administration by 2016/17 and beyond					3 056	3 956	3 606	1 466	4 534	4 775	5 329	
						30							
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY													
			2										
Total Revenue (excluding capital transfers and contributions)				1	-	-	148 239	140 412	146 035	52 149	148 379	149 966	165 401



# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION						18 096	23 430	28 172	19 979	20 534	21 795	23 134
						3 057						
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT						57 582	17 252	40 302	5 278	11 080	11 788	12 541
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management To ensure effective, efficient and economical financial management processes By 2016/17 and beyond.					25 300	58 871	58 895	42 601	64 525	66 910	70 935
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY	To ensure and maintain an effective, efficient, fair, economical and compliant					7 039	39 324	39 111	28 285	39 951	42 852	45 500
						2 737	6 638	7 541	5 194	8 316	8 803	9 318
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY						-	-	-	-	-	-	-
Allocations to other priorities												
<b>Total Expenditure</b>			<b>1</b>	<b>-</b>	<b>-</b>	<b>113 810</b>	<b>138 505</b>	<b>142 021</b>	<b>101 337</b>	<b>144 407</b>	<b>152 148</b>	<b>161 429</b>



# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION		A					320	-	-	-	-	-
		B										
		C										
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT		D										
		E				320 357	4 423	1 940	1 255	1 747	1 839	1 937
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management	F										
	To ensure effective, efficient and economical financial management processes	G										
	By 2016/17 and beyond	H										
		I										
		J										
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY	To ensure and maintain an effective, efficient, fair, economical and compliant	K					3 438	2 978	2 616	4 500	4 500	5 285
		L					87	87	101			
		M					5 305	4 724	3 686	16 716	17 089	17 319
		N					3 143	3 900	2 741			
		O								5 332	-	6 400
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY		P				-	14 103	14 004	10 650	-	-	-
			3									
			1	-	-	320 357	30 819	27 832	21 049	28 295	23 429	30 941

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

EC126 Ngqushwa - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Vote 1 - Technical services</b>										
Function 1 - Infrastructure and	To continuously ensure			2997623.0%						
	To continuously ensure									
<b>Vote 2 - Community and Public Safety</b>										
Function 1 - Refuse Collection										
Sub-function 1 - (name)				#####	#####	#####	#####	#####	#####	#####
	To continuously reduce									
<b>Vote 3 - Planning and Economic</b>										
Function 1 - (name)	To accelerate									
Sub-function 1 - (name)										
Insert measure's description				2473553.0%						
<b>Vote 4 - Corporate Services</b>										
Insert measure's description	Create conducive continuously maintain			20904572.0%	26357089.0%	26357089.0%	10528293.0%	27754016.0%	29224978.0%	30773903.0%
Sub-function 3 - (name)	To continuously build									
Insert measure's description										
<b>Vote 5 - Financial Viability</b>										
Sub-function 1 - (name)	To ensure credible,									
Insert measure's description				#####	#####	#####	#####	#####	#####	#####
<b>Vote 6 - Governance</b>										
Insert measure's description	To ensure continuous									
Sub-function 3 - (name)										
Insert measure's description										
And so on for the rest of the Votes										
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										
<b>Vote 3 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure's description										
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure's description										
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA8 Performance Indicators and benchmarks**

C120 Ngqwenwa - Supporting Table SAs Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	1.3%	0.7%	0.0%	0.1%	0.1%	1.5%	1.5%	1.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	3.4%	2.7%	0.0%	0.7%	0.3%	5.1%	5.1%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	-	-	7.5	(0.2)	(0.2)	(0.6)	1.4	-	-	661.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	7.5	(0.2)	(0.2)	(0.6)	1.4	-	-	661.5
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	0.3	-	(0.0)	(0.3)	0.8	-	-	(185.9)
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	18.2%	81.3%	84.5%	237.3%	119.4%	102.2%	102.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	18.2%	81.3%	84.5%	237.3%	119.4%	102.2%	102.2%	102.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	23.8%	5.9%	5.7%	-1.6%	23.6%	-25.5%	-25.5%	-25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	0.0%	0.0%	264.7%	522.7%	-11.9%	-10.9%	0.0%	0.0%	0.2%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (Z)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (Z)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	40.6%	54.0%	50.1%	68.2%	41.7%	53.1%	53.7%	53.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	40.6%	61.7%	57.5%	77.7%		60.8%	61.5%	61.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	1.9%	0.0%	3.2%		1.3%	1.3%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	1.2%	18.0%	16.4%	22.2%	2.7%	18.9%	18.9%	18.7%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	16.7	14.4	14.4	14.4	11.3	14.4	14.4	15.2
II. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	77.3%	22.1%	18.3%	-3.9%	87.8%	-90.4%	-90.3%	-90.3%
III. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	(36.0)	(1.4)	(0.6)	(3.9)	(50.2)	(1.0)	(1.9)	(2.1)



# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa Supporting Table SA10 Funding measurement**

City of Johannesburg - 2017/18 Medium Term Revenue & Expenditure Framework												
Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measure												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	(307 472)	(12 865)	(5 732)	(25 007)	(326 946)	(9 085)	(18 590)	(21 053)
Cash - investments at the yr end less applications - R'000	18(1)b	2	-	-	8 477	39 781	36 245	(6 815)	25 305	(25 223)	(26 560)	(27 886)
Cash year end/other employee/supplier payments	18(1)b	3	-	-	(36 0)	(1 4)	(0 6)	(3 9)	(50 2)	(1 0)	(1 9)	(2 1)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	34 430	1 907	4 914	(49 188)	14 517	3 972	(2 183)	3 972
Service charges - % change - macro CPI target exclusive	18(1)a.(2)	5	N.A.	(6 0%)	(6 0%)	(26 8%)	14 8%	(45 5%)	19 0%	(14 1%)	(5 3%)	(0 7%)
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	0 0%	0 0%	24 1%	83 4%	85 9%	318 0%	118 1%	102 9%	102 9%	102 9%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7	0 0%	0 0%	4 5%	10 5%	8 7%	4 1%	0 0%	9 9%	9 9%	9 9%
Capital payments % of capital expenditure	18(1)c.(19)	8	0 0%	0 0%	100 0%	100 0%	100 0%	100 0%	100 0%	100 0%	100 0%	100 0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	-	-	-	-	-	-	-	8 8%	0 0%	0 0%
Current consumer debtors % change - incr/(decr)	18(1)a	11	N.A.	0 0%	0 0%	(77 1%)	0 0%	(112 8%)	(2658 1%)	(523 7%)	5 2%	5 3%
Long term receivables % change - incr/(decr)	18(1)a	12	N.A.	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0 0%	0 0%	0 0%	7 3%	0 0%	41 0%	1 0%	5 8%	7 4%	0 0%
Asset renewal % of capital budget	20(1)(vi)	14	0 0%	0 0%	0 0%	22 1%	0 0%	29 2%	0 0%	28 2%	24 0%	0 0%

<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a		0 0%	0 0%	(20 8%)	20 8%	(17 1%)	25 0%	(6 1%)	5 3%	5 3%	
% incr Property Tax	18(1)a		0 0%	0 0%	(14 4%)	21 3%	(15 3%)	24 7%	(14 4%)	5 3%	5 3%	
% incr Service charges - electricity revenue	18(1)a		0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	
% incr Service charges - water revenue	18(1)a		0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	
% incr Service charges - sanitation revenue	18(1)a		0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	
% incr Service charges - refuse revenue	18(1)a		0 0%	0 0%	9 8%	0 0%	(40 0%)	48 6%	5 3%	5 3%	5 3%	
% incr in Service charges - other	18(1)a		0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	
Total billable revenue	18(1)a	-	-	38 564	30 533	36 879	22 329	27 919	33 878	35 674	37 565	
Service charges	-	-	-	38 564	30 533	36 879	22 329	27 919	33 878	35 674	37 565	
Property rates	-	-	-	37 911	29 816	36 161	21 934	27 341	33 123	34 879	36 727	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges -water revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges -sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	
Service charges -refuse removal	-	-	-	653	717	717	394	578	755	795	838	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	-	-	144	543	543	2	116	572	603	634	
Capital expenditures including capital grant funding	-	-	-	320 357	8 608	27 632	21 049	340 675	9 179	3 939	30 941	
Cash receipts from ratepayers	18(1)a	-	-	10 039	28 731	34 705	44 711	35 405	39 506	41 599	43 804	
Ratepayer & Other revenue	18(1)a	-	-	41 614	34 449	40 422	14 059	29 985	36 394	40 429	42 572	
Change in consumer debtors (current and non-current)	-	10 854	-	29 912	(23 051)	(23 051)	(30 792)	(5 300)	(37 991)	(1 628)	(1 736)	
Operating and Capital Grant Revenue	18(1)a	-	-	105 519	103 398	103 947	38 341	73 678	107 283	106 692	119 834	
Capital expenditure - total	20(1)(vi)	-	-	320 357	30 819	27 632	21 049	340 675	28 295	23 429	30 941	
Capital expenditure - renewal	20(1)(vi)	-	-	-	8 800	-	6 155	-	5 713	5 634	-	
<b>Supporting benchmarks</b>												
Growth guideline maximum	-	-	6 0%	6 0%	6 0%	6 0%	6 0%	6 0%	6 0%	6 0%	6 0%	
CPI guideline	-	-	4 3%	3 9%	4 6%	5 0%	5 0%	5 0%	5 0%	5 4%	5 6%	
DoRA operating grants total MFY	-	-	-	-	-	-	-	-	-	-	-	
DoRA capital grants total MFY	-	-	-	-	-	-	-	-	-	-	-	
Provincial operating grants	-	-	-	-	-	-	-	-	-	-	-	
Provincial capital grants	-	-	-	-	-	-	-	-	-	-	-	
District Municipality grants	-	-	-	-	-	-	-	-	-	-	-	
Total gazetted/advised national, provincial and district grants	-	-	-	-	-	-	-	-	-	-	-	
Average annual collection rate (arrears inclusive)	-	-	-	-	-	-	-	-	-	-	-	

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA19 Expenditure on transfers and grant programme**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year #1 2019/20	Budget Year #2 2020/21
<b>R thousand</b>										
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	80 489	84 843	90 557
Local Government Equitable Share								75 488	80 838	86 067
EPWP Incentive								1 480	-	-
Finance Management								2 415	2 880	3 312
PMU								1 106	1 125	1 178
Provincial Government:		-	-	-	-	-	-	369	388	409
sport library								369	388	409
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	78	82	86
Lg Seta								78	82	86
<b>Total operating expenditure of Transfers and Grants</b>		-	-	-	-	-	-	80 935	85 313	91 052
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	26 348	21 379	28 782
Municipal Infrastructure Grant (MIG)								21 016	21 379	22 382
Rural Households Infrastructure								5 332	-	6 400
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	26 348	21 379	28 782
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	107 283	106 692	119 834

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	<b>1.3</b>									
National Government:										
Balance unspent at beginning of the year										
Current year receipts				82 943	78 705	78 356	42 456	80 935	85 313	91 052
Conditions met - transferred to revenue		-	-	82 943	78 705	78 356	42 456	80 935	85 313	91 052
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		-	-	82 943	78 705	78 356	42 456	80 935	85 313	91 052
<b>Total operating transfers and grants - CTBM</b>	<b>2</b>	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	<b>1.3</b>									
National Government:										
Balance unspent at beginning of the year										
Current year receipts				22 575	24 691	25 591	(4 115)	26 348	21 379	28 782
Conditions met - transferred to revenue		-	-	22 575	24 691	25 591	(4 115)	26 348	21 379	28 782
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		-	-	22 575	24 691	25 591	(4 115)	26 348	21 379	28 782
<b>Total capital transfers and grants - CTBM</b>	<b>2</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	105 519	103 396	103 947	38 341	107 283	106 692	119 834
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-



# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA2: Transfers and grants made by the municipality**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>											
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	330	-	-	-	50	53	57
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Entities/Eme'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
<i>Insert description</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>											
<i>Insert description</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	-	-	-	350	-	-	-	50	53	57
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Entities/Eme'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<i>Insert description</i>	5	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		-	-	-	7 973	7 961	4 535	8 454	8 979	9 536
Pension and UIF Contributions		-	-	-	-	-	121	-	-	-
Medical Aid Contributions		-	-	-	-	-	23	-	-	-
Motor Vehicle Allowance		-	-	-	331	331	206	353	376	400
Cellphone Allowance		-	-	-	595	595	449	633	672	714
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		-	-	-	8 899	8 887	5 334	9 439	10 026	10 650
<b>% Increase</b>	4	-	-	-	-	(0.1%)	(40.0%)	77.0%	6.2%	6.2%
<b>Senior Managers of the Municipality</b>	2									
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4	-	-	-	-	-	-	-	-	-
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	-	51 621	53 860	52 196	32 777	55 589	59 203	63 051
Pension and UIF Contributions		-	-	302	390	390	212	415	442	471
Medical Aid Contributions		-	-	-	1 929	1 929	1 453	2 054	2 188	2 330
Overtime		-	-	222	426	426	398	454	483	515
Performance Bonus		-	-	(1 477)	3 143	3 143	1 567	3 347	3 565	3 796
Motor Vehicle Allowance	3	-	-	-	1 773	1 773	858	1 880	2 011	2 141
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	173	172	112	183	195	208
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	717	718	890	765	814	867
Long service awards		-	-	340	105	105	125	112	119	127
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		-	-	51 607	62 514	60 852	38 382	64 807	69 020	73 506
<b>% Increase</b>	4	-	-	-	22.6%	(2.7%)	(36.9%)	68.8%	6.5%	6.5%
<b>Total Parent Municipality</b>		-	-	51 607	71 414	68 758	43 728	74 347	79 046	84 156



**NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

<b>Disclosures of Salaries, Allowances &amp; Benefits 1.</b>	<b>Ref</b>	<b>No.</b>	<b>Salary</b>	<b>Contributions</b>	<b>Allowances</b>	<b>Performance Bonuses</b>	<b>In-kind benefits</b>	<b>Total Package</b>
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		685 802		28 499			714 302
Chief Whip								-
Executive Mayor			650 267		245 579			895 846
Deputy Executive Mayor			-	-	-			-
Executive Committee			1 408 562		126 633			1 535 195
Total for all other councillors			5 709 619	135 894	448 395			6 293 908
<b>Total Councillors</b>	8	-	8 454 250	135 894	849 106			9 439 250
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
								-
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8, 10	-	-	-	-	-		-
<b>A Heading for Each Entity</b>	6, 7							
List each member of board by designation								
<b>Total for municipal entities</b>	8, 10	-	-	-	-	-		-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	8 454 250	135 894	849 106	-		9 439 250

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure**

Description	R/	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue By Source</b>																
Property rates		2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	33 123	34 870	36 727
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	755	795	836
Rental of facilities and equipment		48	48	48	48	48	48	48	48	48	48	48	48	572	603	634
Interest earned - external investments		225	225	225	225	225	225	225	225	225	225	225	225	2 702	2 845	2 996
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees, penalties and forfeits		73	73	73	73	73	73	73	73	73	73	73	73	880	926	978
Licences and permits		156	156	156	156	156	156	156	156	156	156	156	156	1 887	1 996	2 070
Agency services		42	42	42	42	42	42	42	42	42	42	42	42	509	536	565
Transfers and subsidies		8 745	8 745	8 745	8 745	8 745	8 745	8 745	8 745	8 745	8 745	8 745	8 745	80 825	85 313	91 052
Other revenue		57	57	57	57	57	57	57	57	57	57	57	57	687	724	762
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and grants)</b>		10 108	10 108	10 108	10 108	10 108	10 108	10 108	10 108	10 108	10 108	10 108	10 108	90 862	122 031	136 619
<b>Expenditure By Type</b>																
Employee related costs		5 401	5 401	5 401	5 401	5 401	5 401	5 401	5 401	5 401	5 401	5 401	5 401	64 807	69 020	73 506
Remuneration of councillors		787	787	787	787	787	787	787	787	787	787	787	787	9 438	10 026	10 650
Deliq. payment		281	281	281	281	281	281	281	281	281	281	281	281	3 370	3 548	3 738
Depreciation & loss of impairment		1 746	1 746	1 746	1 746	1 746	1 746	1 746	1 746	1 746	1 746	1 746	1 746	20 953	22 063	23 233
Finance charges		175	175	175	175	175	175	175	175	175	175	175	175	2 100	2 211	2 328
Bank purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other interest		303	303	303	303	303	303	303	303	303	303	303	303	3 631	3 823	4 026
Contracted services		1 546	1 546	1 546	1 546	1 546	1 546	1 546	1 546	1 546	1 546	1 546	1 546	18 554	20 229	21 553
Transfers and subsidies		4	4	4	4	4	4	4	4	4	4	4	4	50	53	57
Other expenditure		1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	21 503	21 174	22 341
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		12 034	12 034	12 034	12 034	12 034	12 034	12 034	12 034	12 034	12 034	12 034	12 034	144 407	152 148	161 439
<b>Surplus/(Deficit)</b>		(1 926)	(1 926)	(1 926)	(1 926)	(1 926)	(1 926)	(1 926)	(1 926)	(1 926)	(1 926)	(1 926)	(1 926)	(22 545)	(23 843)	(24 819)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	26 346	27 379	28 742
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		268	268	268	268	268	268	268	268	268	268	268	268	3 823	(2 183)	5 972
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	268	268	268	268	268	268	268	268	268	268	268	268	3 823	(2 183)	5 972

**EC126 Ngqushwa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description	R/	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue by Vote</b>																
Vote 1 - Community and Social Services		49	49	49	49	49	49	49	49	49	49	49	49	586	617	650
Vote 2 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance and Administration		11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	143 567	144 099	148 006
Vote 4 - Finance and Administration		11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	143 567	144 099	148 006
Vote 5 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		3	3	3	3	3	3	3	3	3	3	3	3	38	40	42
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		258	258	258	258	258	258	258	258	258	258	258	258	3 099	3 263	3 438
Vote 11 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		63	63	63	63	63	63	63	63	63	63	63	63	755	795	836
Vote 13 - Waste Water Management		5	5	5	5	5	5	5	5	5	5	5	5	58	59	62
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		34 352	34 352	34 352	34 352	34 352	34 352	34 352	34 352	34 352	34 352	34 352	34 352	(19 483)	148 379	149 868
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Community and Social Services		190	190	190	190	190	190	190	190	190	190	190	190	2 279	2 418	2 566
Vote 2 - Energy Sources		425	425	425	425	425	425	425	425	425	425	425	425	5 099	5 364	5 694
Vote 3 - Finance and Administration		6 300	6 300	6 300	6 300	6 300	6 300	6 300	6 300	6 300	6 300	6 300	6 300	(4 780)	64 525	70 835
Vote 4 - Finance and Administration		6 300	6 300	6 300	6 300	6 300	6 300	6 300	6 300	6 300	6 300	6 300	6 300	(58 225)	11 080	11 784
Vote 5 - Executive and Council		1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	1 558	18 087	19 007	21 017
Vote 6 - Planning and Development		558	558	558	558	558	558	558	558	558	558	558	558	6 702	7 031	7 377
Vote 7 - Housing		158	158	158	158	158	158	158	158	158	158	158	158	1 887	1 996	2 117
Vote 8 - Internal Audit		249	249	249	249	249	249	249	249	249	249	249	249	2 984	3 160	3 346
Vote 9 - Other		268	268	268	268	268	268	268	268	268	268	268	268	3 218	3 415	3 625
Vote 10 - Road Transport		1 308	1 308	1 308	1 308	1 308	1 308	1 308	1 308	1 308	1 308	1 308	1 308	15 700	16 683	17 726
Vote 11 - Sport and Recreation		70	70	70	70	70	70	70	70	70	70	70	70	844	899	957
Vote 12 - Waste Management		954	954	954	954	954	954	954	954	954	954	954	954	11 442	12 181	12 928
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		18 334	18 334	18 334	18 334	18 334	18 334	18 334	18 334	18 334	18 334	18 334	18 334	(57 871)	144 407	152 148
<b>Surplus/(Deficit) before assoc.</b>		8 018	8 018	8 018	8 018	8 018	8 018	8 018	8 018	8 018	8 018	8 018	8 018	(62 222)	3 972	(2 183)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	8 018	8 018	8 018	8 018	8 018	8 018	8 018	8 018	8 018	8 018	8 018	8 018	(62 222)	3 972	(2 183)



# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)**

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue - Functional</b>																
Governance and administration		11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	143 845	143 191	140 373
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	11 987	143 845	143 191	140 373
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		49	49	49	49	49	49	49	49	49	49	49	49	586	617	630
Community and social services		49	49	49	49	49	49	49	49	49	49	49	49	586	617	630
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		261	261	261	261	261	261	261	261	261	261	261	261	3 137	3 303	3 478
Planning and development		3	3	3	3	3	3	3	3	3	3	3	3	36	40	42
Road transport		258	258	258	258	258	258	258	258	258	258	258	258	3 099	3 263	3 438
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		68	68	68	68	68	68	68	68	68	68	68	68	811	854	900
Energy services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		5	5	5	5	5	5	5	5	5	5	5	5	58	59	62
Waste management		63	63	63	63	63	63	63	63	63	63	63	63	755	795	838
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>12 363</b>	<b>12 363</b>	<b>12 363</b>	<b>12 363</b>	<b>12 363</b>	<b>12 363</b>	<b>12 363</b>	<b>12 363</b>	<b>12 363</b>	<b>12 363</b>	<b>12 363</b>	<b>12 363</b>	<b>148 378</b>	<b>148 888</b>	<b>145 401</b>
<b>Expenditure - Functional</b>																
Governance and administration		8 105	8 105	8 105	8 105	8 105	8 105	8 105	8 105	8 105	8 105	8 105	8 105	97 256	101 683	107 840
Executive and council		1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	1 556	18 887	19 807	21 017
Finance and administration		8 300	8 300	8 300	8 300	8 300	8 300	8 300	8 300	8 300	8 300	8 300	8 300	75 805	79 898	83 477
Internal audit		249	249	249	249	249	249	249	249	249	249	249	249	2 984	3 160	3 346
Community and public safety		418	418	418	418	418	418	418	418	418	418	418	418	4 980	5 306	5 641
Community and social services		190	190	190	190	190	190	190	190	190	190	190	190	2 279	2 418	2 568
Sport and recreation		70	70	70	70	70	70	70	70	70	70	70	70	844	899	957
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		156	156	156	156	156	156	156	156	156	156	156	156	1 867	1 988	2 117
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	22 402	24 214	25 704
Planning and development		556	556	556	556	556	556	556	556	556	556	556	556	6 702	7 531	7 977
Road transport		1 308	1 308	1 308	1 308	1 308	1 308	1 308	1 308	1 308	1 308	1 308	1 308	15 700	16 643	17 728
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1 378	1 378	1 378	1 378	1 378	1 378	1 378	1 378	1 378	1 378	1 378	1 378	16 541	17 548	18 620
Energy services		425	425	425	425	425	425	425	425	425	425	425	425	5 089	5 388	5 694
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		954	954	954	954	954	954	954	954	954	954	954	954	11 442	12 161	12 928
Other		268	268	268	268	268	268	268	268	268	268	268	268	3 216	3 415	3 625
<b>Total Expenditure - Functional</b>		<b>12 034</b>	<b>12 034</b>	<b>12 034</b>	<b>12 034</b>	<b>12 034</b>	<b>12 034</b>	<b>12 034</b>	<b>12 034</b>	<b>12 034</b>	<b>12 034</b>	<b>12 034</b>	<b>12 034</b>	<b>144 407</b>	<b>152 148</b>	<b>161 439</b>
Surplus/(Deficit) before alloc.		331	331	331	331	331	331	331	331	331	331	331	331	3 972	(2 160)	3 972
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		<b>331</b>	<b>331</b>	<b>331</b>	<b>331</b>	<b>331</b>	<b>331</b>	<b>331</b>	<b>331</b>	<b>331</b>	<b>331</b>	<b>331</b>	<b>331</b>	<b>3 972</b>	<b>(2 160)</b>	<b>3 972</b>

**EC126 Ngqushwa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Multi-year expenditure to be appropriated</b>	<b>1</b>															
Vote 1 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Energy Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>2</b>															
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Community and Social Services		315	375	375	375	375	375	375	375	375	375	375	375	4 500	4 500	5 285
Vote 2 - Energy Services		444	444	444	444	444	444	444	444	444	444	444	444	5 332	-	6 400
Vote 3 - Finance and Administration		146	146	146	146	146	146	146	146	146	146	146	146	1 747	1 838	1 937
Vote 4 - Finance and Administration		146	146	146	146	146	146	146	146	146	146	146	146	-	-	-
Vote 5 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		1 393	1 393	1 393	1 393	1 393	1 393	1 393	1 393	1 393	1 393	1 393	1 393	16 719	17 088	17 518
Vote 11 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>3</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>28 295</b>	<b>28 428</b>	<b>30 941</b>
<b>Total Capital Expenditure</b>	<b>3</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>2 503</b>	<b>28 295</b>	<b>28 428</b>	<b>30 941</b>

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)**

Description	R/	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional																
Governance and administration	1	291	291	291	291	291	291	291	291	291	291	291	(1 456)	1 747	1 839	1 937
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		291	291	291	291	291	291	291	291	291	291	291	(1 456)	1 747	1 839	1 937
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		375	375	375	375	375	375	375	375	375	375	375	375	4 500	4 500	5 285
Community and social services		375	375	375	375	375	375	375	375	375	375	375	375	4 500	4 500	5 285
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	16 716	17 089	17 319
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	16 716	17 089	17 319
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		444	444	444	444	444	444	444	444	444	444	444	444	5 332	-	8 400
Energy services		444	444	444	444	444	444	444	444	444	444	444	444	5 332	-	8 400
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	797	28 295	23 429	30 841
Funded by:																
National Government		-	-	-	-	-	-	-	-	-	-	-	19 116	19 116	19 489	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	19 116	19 116	19 489	-
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	(26 232)	(26 232)	(26 979)	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		-	-	-	-	-	-	-	-	-	-	-	(19 116)	(19 116)	(19 489)	-

**EC126 Ngqushwa - Supporting Table SA30 Budgeted monthly cash flow**

MONTHLY CASH FLOWS	R thousand	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Cash Receipts by Source</b>																
Property rates		2 780	2 780	2 780	2 780	2 780	2 780	2 780	2 780	2 780	2 780	2 780	2 780	33 125	34 879	36 727
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		126	126	126	126	126	126	126	126	126	126	126	126	1 511	1 501	1 675
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		77	77	77	77	77	77	77	77	77	77	77	77	928	878	1 618
Interest earned - on term investments		225	225	225	225	225	225	225	225	225	225	225	225	2 702	2 845	3 000
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and interest		73	73	73	73	73	73	73	73	73	73	73	73	880	826	879
Licences and permits		156	156	156	156	156	156	156	156	156	156	156	156	1 887	1 888	2 070
Agency services		42	42	42	42	42	42	42	42	42	42	42	42	500	536	565
Transfer receipts - operational		8 745	8 745	8 745	8 745	8 745	8 745	8 745	8 745	8 745	8 745	8 745	8 745	80 935	85 513	81 053
Other revenue		57	57	57	57	57	57	57	57	57	57	57	57	687	724	762
<b>Cash Receipts by Source</b>		<b>10 263</b>	<b>10 263</b>	<b>10 263</b>	<b>10 263</b>	<b>10 263</b>	<b>10 263</b>	<b>10 263</b>	<b>10 263</b>	<b>10 263</b>	<b>10 263</b>	<b>10 263</b>	<b>10 263</b>	<b>123 143</b>	<b>129 767</b>	<b>137 842</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	26 346	21 379	26 782
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies capital (in kind all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(567)	(567)	(567)	(567)	(567)	(567)	(567)	(567)	(567)	(567)	(567)	(567)	(5 600)	(7 147)	-
<b>Total Cash Receipts by Source</b>		<b>11 890</b>	<b>11 890</b>	<b>11 890</b>	<b>11 890</b>	<b>11 890</b>	<b>11 890</b>	<b>11 890</b>	<b>11 890</b>	<b>11 890</b>	<b>11 890</b>	<b>11 890</b>	<b>11 890</b>	<b>142 433</b>	<b>142 989</b>	<b>164 624</b>
<b>Cash Payments by Type</b>																
Employment related costs		5 401	5 401	5 401	5 401	5 401	5 401	5 401	5 401	5 401	5 401	5 401	5 401	64 807	69 020	73 506
Remuneration of councillors		787	787	787	787	787	787	787	787	787	787	787	787	9 430	10 026	10 830
Finance charges		175	175	175	175	175	175	175	175	175	175	175	175	2 100	2 211	2 325
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		303	303	303	303	303	303	303	303	303	303	303	303	3 631	3 623	4 006
Contracted services		1 546	1 546	1 546	1 546	1 546	1 546	1 546	1 546	1 546	1 546	1 546	1 546	18 554	20 226	21 883
Transfers and grants - other municipalities		4	4	4	4	4	4	4	4	4	4	4	4	50	53	57
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		57	57	57	57	57	57	57	57	57	57	57	57	24 242	24 673	26 036
<b>Cash Payments by Type</b>		<b>8 272</b>	<b>8 272</b>	<b>8 272</b>	<b>8 272</b>	<b>8 272</b>	<b>8 272</b>	<b>8 272</b>	<b>8 272</b>	<b>8 272</b>	<b>8 272</b>	<b>8 272</b>	<b>8 272</b>	<b>32 487</b>	<b>32 644</b>	<b>35 084</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	2 358	28 295	23 429	30 841
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>10 630</b>	<b>10 630</b>	<b>10 630</b>	<b>10 630</b>	<b>10 630</b>	<b>10 630</b>	<b>10 630</b>	<b>10 630</b>	<b>10 630</b>	<b>10 630</b>	<b>10 630</b>	<b>10 630</b>	<b>34 816</b>	<b>34 114</b>	<b>36 925</b>
<b>NET INCREASE/DECREASE IN CASH HELD</b>		<b>1 260</b>	<b>1 260</b>	<b>1 260</b>	<b>1 260</b>	<b>1 260</b>	<b>1 260</b>	<b>1 260</b>	<b>1 260</b>	<b>1 260</b>	<b>1 260</b>	<b>1 260</b>	<b>1 260</b>	<b>(22 923)</b>	<b>(9 066)</b>	<b>(2 463)</b>
<b>CASH HELD AT THE BEGINNING OF THE MONTHLY PERIOD</b>		<b>1 260</b>	<b>2 520</b>	<b>3 780</b>	<b>5 040</b>	<b>6 300</b>	<b>7 560</b>	<b>8 820</b>	<b>10 080</b>	<b>11 340</b>	<b>12 600</b>	<b>13 860</b>	<b>15 120</b>	<b>16 380</b>	<b>17 640</b>	<b>18 900</b>
<b>CASH HELD AT THE END OF THE MONTHLY PERIOD</b>		<b>2 520</b>	<b>3 780</b>	<b>5 040</b>	<b>6 300</b>	<b>7 560</b>	<b>8 820</b>	<b>10 080</b>	<b>11 340</b>	<b>12 600</b>	<b>13 860</b>	<b>15 120</b>	<b>16 380</b>	<b>14 157</b>	<b>18 574</b>	<b>16 437</b>



# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA34a Capital expenditure on new assets by asset class**

Description	Rel	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	6 844	-	5 238	5 832	1 152	-
Roads Infrastructure		-	-	-	3 160	-	2 422	500	1 152	-
Roads		-	-	-	2 975	-	2 307	300	941	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	185	-	115	200	211	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	3 000	-	2 741	5 332	-	-
Power Plants		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	3 000	-	2 741	5 332	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	143	-	-	-	-	-
Landfill Sites		-	-	-	143	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	541	-	73	-	-	-
Data Centres		-	-	-	100	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	441	-	73	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	1 945	-	2 696	-	-	-
Community Facilities		-	-	-	1 858	-	2 616	-	-	-
Halls		-	-	-	1 400	-	2 616	-	-	-
Centres		-	-	-	320	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	138	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	87	-	80	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	87	-	80	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	500	-	-	-	-	-
Monuments		-	-	-	500	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	(2 031)	-	-	-
Revenue Generating		-	-	-	-	-	(2 031)	-	-	-
Improved Property		-	-	-	-	-	(2 031)	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	(1 279)	-	-	-
Operational Buildings		-	-	-	-	-	(1 279)	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	(1 279)	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	10	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	10	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	303	-	(196)	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	303	-	(196)	-	-	-
Computer Software and Applications		-	-	-	303	-	(196)	-	-	-
<b>Computer Equipment</b>		-	-	-	161	-	(122)	-	-	-
Computer Equipment		-	-	-	161	-	(122)	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	351	-	(209)	41	44	-
Furniture and Office Equipment		-	-	-	351	-	(209)	41	44	-
<b>Machinery and Equipment</b>		-	-	-	49	-	(9 967)	-	-	-
Machinery and Equipment		-	-	-	49	-	(9 967)	-	-	-
<b>Transport Assets</b>		-	-	-	1 400	-	(309)	-	-	-
Transport Assets		-	-	-	1 400	-	(309)	-	-	-
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	-	-	-	11 563	-	(6 181)	5 873	450	-

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA34c Repairs and maintenance expenditure by asset class**

Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>											
<b>Infrastructure</b>			-	-	-	311	-	963	777	819	-
Roads Infrastructure			-	-	-	92	-	891	325	342	-
Roads			-	-	-	92	-	891	325	342	-
Storm water Infrastructure			-	-	-	-	-	1	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	1	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	219	-	72	453	477	-
Power Plants			-	-	-	219	-	72	453	477	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
<b>Community Assets</b>			-	-	-	19	-	-	-	-	-
Community Facilities			-	-	-	19	-	-	-	-	-
Cemeteries/Crematoria			-	-	-	19	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>			-	-	-	-	-	-	-	-	-
<b>Investment properties</b>			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-	-
<b>Other assets</b>			-	-	-	267	-	31	106	112	-
Operational Buildings			-	-	-	267	-	31	106	112	-
Municipal Offices			-	-	-	267	-	31	106	112	-
Housing			-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>			-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-
Water Rights			-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>			-	-	-	125	-	69	167	176	-
Computer Equipment			-	-	-	125	-	69	167	176	-
<b>Furniture and Office Equipment</b>			-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>			-	-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>			-	-	-	1 464	-	715	590	621	-
Transport Assets			-	-	-	1 464	-	715	590	621	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 187</b>	<b>-</b>	<b>1 777</b>	<b>1 641</b>	<b>1 728</b>	<b>-</b>



# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Depreciation by Asset Class/Sub-class</b>	<b>1</b>									
<b>Infrastructure</b>		-	-	-	13 228	13 228	7 964	9 875	10 399	10 950
Roads Infrastructure		-	-	-	7 028	7 028	1 171	7 401	7 793	8 206
Roads		-	-	-	7 028	7 028	1 171	7 401	7 793	8 206
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	500	500	83	526	554	584
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	500	500	83	526	554	584
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	5 500	5 500	6 676	1 948	2 051	2 160
Capital Spares		-	-	-	5 500	5 500	6 676	1 948	2 051	2 160
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-

**EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Depreciation by Asset Class/Sub-class</b>	<b>1</b>									
<b>Infrastructure</b>		-	-	-	13 228	13 228	7 964	9 875	10 399	10 950
Roads Infrastructure		-	-	-	7 028	7 028	1 171	7 401	7 793	8 206
Roads		-	-	-	7 028	7 028	1 171	7 401	7 793	8 206
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	500	500	83	526	554	584
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	500	500	83	526	554	584
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	5 500	5 500	6 676	1 948	2 051	2 160
Capital Spares		-	-	-	5 500	5 500	6 676	1 948	2 051	2 160
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	200	200	33	-	-	-
Waste Separation Facilities		-	-	-	200	200	33	-	-	-
<b>Community Assets</b>		-	-	-	2 700	2 700	1 975	211	222	234
Community Facilities		-	-	-	2 700	2 700	1 975	211	222	234
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	2 700	2 700	1 975	211	222	234
Markets		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	1 850	1 850	336	2 843	2 994	3 152
Operational Buildings		-	-	-	1 850	1 850	336	2 843	2 994	3 152
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	1 850	1 850	336	2 843	2 994	3 152
<b>Total Depreciation</b>	<b>1</b>	-	-	-	17 778	17 778	10 275	12 929	13 614	14 336

# **NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2018-2019**

**EC126 Ngqushwa - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description R thousand	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
<b>Capital expenditure</b>	<b>1</b>							
Vote 1 - Community and Social Services		4 500	4 500	5 285				
Vote 2 - Energy Sources		5 332	-	6 400				
Vote 3 - Finance and Administration		1 747	1 839	1 937				
Vote 4 - Finance and Administration		-	-	-				
Vote 5 - Executive and Council		-	-	-				
Vote 6 - Planning and Development		-	-	-				
Vote 7 - Housing		-	-	-				
Vote 8 - Internal Audit		-	-	-				
Vote 9 - Other		-	-	-				
Vote 10 - Road Transport		16 716	17 089	17 319				
Vote 11 - Sport and Recreation		-	-	-				
Vote 12 - Waste Management		-	-	-				
Vote 13 - Waste Water Management		-	-	-				
Vote 14 - Null		-	-	-				
Vote 15 - Null		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>28 295</b>	<b>23 429</b>	<b>30 941</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**EC126 Ngqushwa - Supporting Table SA36 Detailed capital budget**

Municipal Vote/Capital project R thousand	Ref	Program/Project description	Project number	GPR Code	Individually Approved (Y/N)	Asset Class	Asset Sub-Class	CPE co-ordinator	Total Project Estimate	Five year outlay as		2018/19 Medium Term Revenue & Expenditure Framework		
										Authorised Outcome SP/ST	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Payable to municipality</b>		<i>List all capital projects grouped by Municipal Vote</i>												
Budget & Treasury Office												141	149	157
Corporate Services												1 400	1 474	1 552
Public Safety												205	216	228
Road Transport												21 816	21 379	22 382
Electricity												5 332	-	6 400
<b>Payable Capital expenditure</b>												<b>28 005</b>	<b>23 218</b>	<b>30 775</b>



## PART THREE

### 8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I Misiwe M. Mpahlwa the Municipal Manager of Ngqushwa Local Municipality certify that the Draft Budget and supporting documentation for the 2018/19 financial year, have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act; and that the Draft Budget and supporting documentations are consistent with the Draft Integrated Development Plan of the Municipality.

Signature: ..... 

Date: ...20/04/2018.....

## 9. MUNICIPAL BUDGET LOCKING CERTIFICATE

### Certification that the adopted budget for 2018/19 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 67 dated 12 March 2013)

I, Misiwe M. Mpahlwa, in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name MISIWE PHYLLIS MPAHLWA

Municipal manager of NGQUSHWA LOCAL MUNICIPALITY  
(Name and demarcation code of municipality)

Signature M.P. Mpahlwa

Date 20 / 04 / 2018

This certificate must be submitted to National Treasury on the following email address:  
[lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

Also send copies to the Auditor General and the relevant provincial treasury